



Statement of Person Claiming Refund Due a Deceased Taxpayer

FORM
1310N

Tax year decedent was due a refund:

calendar year 20____, or other tax year beginning____, 20____, and ending____, 20____

Please Type or Print

Name of Decedent	Date of Death	Decedent's Social Security Number
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Name of Person Claiming Refund	Your Social Security Number
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Home Address (Number and Street)

City, Town, or Post Office	State	Zip Code
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PART I

Check the box that applies to you. Check only one box. Be sure to complete Part III below.

- A** ☐ **Surviving spouse** filing original return with the decedent. See instructions. Complete Part III.
- B** ☐ Court-appointed or certified **personal representative**. You must attach a copy of the court certificate showing your appointment. See instructions. Complete Part III.
- C** ☐ Person, **other** than A or B, claiming refund for the decedent's estate. Also complete Part II.

PART II

Complete this part only if you checked the box on Line C above.

- 1** Did the decedent leave a will?..... YES NO
- 2 a** Has a court appointed a personal representative for the estate of the decedent? YES NO
- b** If you answered "No" to 2a, will one be appointed? YES NO

NOTE: If you answered "Yes" to 2a or 2b, the personal representative must file for the refund.

- 3** As the person claiming the refund for the decedent's estate, will you pay out the refund according to the laws of the state where the decedent was a legal resident? YES NO

If you answered "**No**" to 3, a refund cannot be made until you submit a court certificate showing your appointment as personal representative or other evidence that you are entitled under state law to receive the refund.

PART III

Signature and verification. All filers must complete this part.

I request a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this claim and the attached Nebraska individual income tax return, and to the best of my knowledge and belief, it is true, correct, and complete.

sign
here

Signature of Person Claiming Refund

Date

()
Daytime Phone

Print Name

Mail this claim to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98911, LINCOLN, NE 68509-8911**
Visit our Web site: www.revenue.ne.gov, or call 1-800-742-7474 (toll free in NE and IA) or 1-402-471-5729.

INSTRUCTIONS

WHO MUST FILE. File Form 1310N if you are claiming a refund on behalf of a taxpayer who has died.

EXCEPTIONS. You do not have to file Form 1310N if you are:

1. A surviving spouse filing an original joint return with the decedent; or
2. A personal representative filing an original Form 1040N or 1040NS for the decedent. You must attach to the Form 1040N or 1040NS when filed, a copy of the court certificate showing your appointment.

EXAMPLE: Assume Mr. Brown died on January 4 before filing his tax return. On April 3 of the same year, you were appointed by the court as the personal representative for Mr. Brown's estate and you file Form 1040N for Mr. Brown. You do not need to file Form 1310N to claim the refund on Mr. Brown's tax return. However, you must attach to his return a copy of the court certificate showing your appointment.

WHEN AND WHERE TO FILE. Attach Form 1310N to the deceased taxpayer's Nebraska Individual Income Tax Return, Form 1040N, 1040NS, or 1040XN, and mail to the Nebraska Department of Revenue, P.O. Box 98911, Lincoln, Nebraska 68509-8911.

PERSONAL REPRESENTATIVE. For purposes of this form, a personal representative includes an executor, executrix, administrator, or administratrix of the decedent's estate, as certified or appointed by the court. When a person claiming a refund is the personal representative of the decedent's estate, proof of appointment **must** be attached to Form 1310N. This may include a court certificate, court letters of appointment, or a copy of the decedent's will. Trust agreements or affidavits for transfer of personal property will not be accepted.

SPECIFIC INFORMATION

LINE A, SURVIVING SPOUSE. On Form 1040N, in the signature block for the decedent, write "**surviving spouse**".

LINE B, PERSONAL REPRESENTATIVE. Check the box on line B **only** if you are the decedent's court-appointed personal representative claiming a refund for the decedent

on **Form 1040XN**, Amended Nebraska Individual Income Tax Return. You **must** attach to the Form 1310N a copy of the court certificate, letters of appointment, or a copy of the decedent's will showing your appointment. But if you have already sent such information to the department, complete Form 1310N and write "Certificate Previously Filed" at the bottom of the form.

If the personal representative is filing an original Form 1040N or Form 1040NS for the decedent, Form 1310N is not required. However, be sure to attach proof of your appointment to Form 1040N or 1040NS. This may include a court certificate, letters of appointment, or a copy of the decedent's will.

LINE C, CLAIMANT. Check the box on line C if you are **not** a surviving spouse claiming a refund based on a joint return **and** there is no court-appointed personal representative. Claimants may be a family or non-family member placed in charge of the decedent's affairs. You must also complete Part II. If you check the box on line C, you **must** attach the proof of death. But if you have already sent the proof of death to the department, complete Form 1310N and write "Proof of Death Previously Filed" at the bottom of the form.

The proof of death **must** be an authentic copy of **either** of the following:

- ✓ The death certificate (need not be certified), or
- ✓ The telegram or letter from the Department of Defense notifying the next of kin of the decedent's death while in active service.

EXAMPLE: Your father died on August 23. You are his sole survivor. Your father did not have a will and the court did not appoint a personal representative for his estate. Your father is entitled to a \$330 refund. To get the refund, you must complete and attach Form 1310N to your father's final return. You should check the box on line C of Form 1310N, answer all the questions in Part II, and sign your name in Part III. You must also attach a copy of the death certificate or other proof of death.

LINES 1-3. If you checked the box on line C, you must complete lines 1 through 3 of Part II.